

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 1879. Records of Sale.**

(a) *Requirement.* The Secretary shall keep a record of all sales of real property under section 1875 of this Division and of redemptions of such property. The record shall set forth the tax for which any such sale was made, the dates of seizure and sale, the name of the party assessed and all proceedings in making such sale, the amount of expenses, the names of the purchasers, and the date of the deed.

(b) *Copy as Evidence.* A copy of such record, or any part thereof, certified by the Secretary shall be evidence in any court of the truth of the facts therein stated.

(c) *Accounting to Taxpayer.* The taxpayer with respect to whose liability the sale was conducted or who redeemed the property shall be furnished:

- (1) The record under subsection (a) (other than the names of the purchasers);
- (2) The amount from such sale applied to the taxpayer's liability; and
- (3) The remaining balance of such liability.

**Source:** PL 14-35, § 4 (1878), modified.

**Commission Comment:** In the subsection (a) above, the Commission changed the section number originally referenced in PL 14-35 to the proper renumbered section number pursuant to its authority by 1 CMC § 3806(c).